

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON
PORTLAND DIVISION

TOM GORMAN, an individual,
Plaintiff,

No. 3:11-cv-00413-HU

v.

OPINION AND ORDER

ROCKY POINTE MARINA PORTLAND,
LLC, an Oregon limited liability
company, and A&D YACHT SERVICE,
LLC, an Oregon limited liability
company,
Defendant.

ROCKY POINTE MARINA PORTLAND,
LLC, an Oregon limited liability
company,

Third-Party Plaintiff,

v.

ANDREW BROWN, an individual,

Third-Party Defendant.

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 Third-Party Defendant Andrew Brown

HUBEL, Magistrate Judge:

OPINION AND ORDER

This admiralty case involves a dispute between a shipowner, Tom Gorman ("Gorman"), and two shipyards, Rocky Pointe Marina Portland, LLC ("RPM") and A&D Yacht Service, LLC ("A&D"), over repairs to a vessel. The parties disagree on a significant legal issue: namely, the nature of the legal relationship between RPM, A&D, and third-party defendant Andrew Brown ("Brown"). To this end, Gorman sent RPM's counsel a Notice of Deposition and Subpoena to Testify for Paul Wathen, CPA. The subpoena required testimony on July 25, 2012 and production of RPM's tax records and the personal income tax records of its owners, Stan and Jen Tonneson.

RPM now moves the Court for an order quashing Gorman's Notice of Deposition and Subpoena to Testify. Curiously, RPM's counsel argues that "RPM's tax records, as well as the individual tax records of RPM's owners, Stan and Jen Tonneson, are neither relevant nor reasonably calculated to lead to discovery of relevant evidence," (Mem. Supp. Mot. Quash at 2), while simultaneously moving to compel Brown's and A&D's tax records which RPM's counsel describes as "essential and admissible evidence" that is "both relevant and necessary" on the very same issues. (Mem. Supp. Mot.

1 Compel at 4.) As the old saying goes, however, what's good for the
2 goose, is good for the gander. Accordingly, for the reasons stated
3 on the record at the time of oral argument, all of which are
4 incorporated herein by reference, RPM's motion (Docket No. 68) to
5 quash is DENIED. In particular, RPM must produce: "All income tax
6 returns for Stan Tonneson/Jen Tonneson/Rocky Pointe Marina
7 Portland, LLC, including but not limited to all supporting or
8 affiliated schedules, in particular Schedule B, Schedule D, and
9 Schedule E, all supporting documents regarding any income source,
10 including but not limited to K-1s, 1099s, 1099-DIV, 1099-MISC, W-
11 2s, and all profit and loss statements and distributions for RPM
12 Boatyard for the years 2006-2010." (McCurdy Decl. (Docket No. 70)
13 Ex. 2 at 4.) This information shall be provided to Gorman subject
14 to an agreed upon protective order.

15 IT IS SO ORDERED.

16 Dated this _10th___ day of August, 2012.

17 /s/ Dennis J. Hubel

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19 DENNIS J. HUBEL
20 United States Magistrate Judge
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